

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
THOMAS GREEN	:	VIOLATIONS:
	:	26 U.S.C. § 7206(2) (aiding or assisting in
	:	the preparation of false federal income
	:	tax returns - 5 counts)

INDICTMENT

THE GRAND JURY CHARGES THAT:

COUNTS ONE THROUGH FIVE

At all times material to this information:

1. Defendant THOMAS L. GREEN was self-employed as a tax preparer, who assisted customers in preparing tax returns for a fee.
2. In 1998, defendant GREEN established Green's Tax Service at 2222 N. 29th St., Philadelphia, PA.
3. Defendant GREEN employed other persons as tax return preparers during the busy season, January through April. Defendant GREEN trained those employees in the methods he wished them to use in preparing returns for clients of Green's Tax Service.
4. On the returns that he prepared for his clients, defendant GREEN followed a practice of falsely overstating deductions, such as employee business expenses and charitable contributions, and including deductions for which there was no basis in fact, in order to reduce the amount of tax owed by the clients and increase refunds to his clients. He instructed his employees to follow the same practice.

5. On or about the dates listed below, in the Eastern District of Pennsylvania,
defendant

THOMAS L. GREEN

willfully aided and assisted in, and advised the preparation and presentation to the Internal Revenue Service, of United States income tax returns of the taxpayers described below, for the tax years described below, which were false and fraudulent as to a material matter, as described below:

<u>Count</u>	<u>Tax Year</u>	<u>Date Return Filed</u>	<u>Taxpayers</u>	<u>Falsity</u>
1	2000	February 5, 2001	E.D.	Inflated deduction for charitable contributions, inflated deduction for employee business expenses
2	2001	April 5, 2002	V.A. and V.A.	Inflated deduction for charitable contributions, false deduction for employee business expenses, false deduction for personal property taxes
3	2002	April 5, 2003	V.A. and V.A.	Inflated deduction for charitable contributions, false deduction for employee business expenses, false deduction for personal property taxes
4	2003	February 21, 2004	S.H.	Inflated deduction for charitable contributions, false deduction for employee business expenses
5	2004	February 5, 2005	S.H.	Inflated deduction for charitable contributions, false deduction for employee business expenses

All in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL:

GRAND JURY FOREPERSON

**PATRICK L. MEEHAN
UNITED STATES ATTORNEY**